

2021

CERTIFICATE

To the Clerk of Pratt County, State of Kansas

We, the undersigned, officers of

City of Sawyer

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers			4		
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	95,000	9,070	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	43,000		
Water Utility Fund		8	50,000		
Gas Utility Fund		9	182,000		
Sewer Utility Fund		9	103,000		
Non-Budgeted Funds		10			
Totals		XXXXXX	473,000	9,070	
Budget Summary		11			
Neighborhood Revitalization			County Clerk's Use Only		

Tax Lid Limit (from Computation Tab)

9,070

Does the City Need to Hold an Election?

NO

Assisted by:

Patton, Cramer, & LaPrad, Chtd.

Certified Public Accountants

Address:

PO Drawer H

Pratt KS, 67124

Email:

Date Attested: Aug 1 2020

Alan Voss
County Clerk

Governing Body

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

Amount of Levy	
+	\$ 8,910
-	\$
-	\$
\$	8,910

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 : + 0
5. Increase in personal property for 2020 :
 - 5a. Personal property 2020 + 38,802
 - 5b. Personal property 2019 - 39,749
 - 5c. Increase in personal property (5a minus 5b) + 0
(Use Only if > 0)
6. Valuation of annexed territory for 2020 :
 - 6a. Real estate + 0
 - 6b. State assessed + 0
 - 6c. New improvements + 0
 - 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0
7. Valuation of property that has changed in use during 2020 : + 0
8. Expiration of property tax abatements + 0
9. Expiration of TIF, Rural Housing, and NR Districts
(Incremental assessed value over base) +
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 0
11. Total estimated valuation July 1, 2020 992,840
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0000
13. Percentage adjustment increase (12 times 3) + \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) 1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 160
16. Total Percentage Adjustments \$ 160

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget: + 0
- Property tax revenues for debt service in 2020 budget: - 0
- Increased property tax revenues spent on debt service 0

City of Sawyer

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0				0	0	0
Revenue Bonds:											
	3/1/1997		5.00	80,000	33,472	3/21	3/21&9/21	1,776	1,900	1,676	2,100
Total Revenue Bonds					33,472			1,776	1,900	1,676	2,100
Other:											
Kansas Water Pollution											
Revolving Water Fund	8/1/07		2.33	157,570	84,907	3/1&9/1	3/1&9/1	2,139	7,995	1,932	8,203
Total Other					84,907			2,139	7,995	1,932	8,203
Total Indebtedness					118,379			3,915	9,895	3,608	10,303

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Sawyer

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	62,396	63,227	55,884
Receipts:			
Ad Valorem Tax	8,354	8,910	XXXXXXXXXXXXXXXXXX
Delinquent Tax	395	285	
Motor Vehicle Tax	1,123	1,080	904
Recreational Vehicle Tax	25	27	20
16/20M Vehicle Tax	7	8	6
Commercial Vehicle Tax	307	286	297
Watercraft Tax		11	10
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	15,546	15,750	16,000
Franchise Tax	5,411	5,500	5,750
Utility Connect, Late Charges, Donations	1,962	2,000	2,200
Utility Sales Taxes	2,445	2,500	2,600
State of Kansas			
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,315	2,300	2,300
Neighborhood Revitalization Rebate			0
Miscellaneous	1,300	100	49
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,190	38,757	30,136
Resources Available:	101,586	101,984	86,020
Expenditures:			
Salaries & Wages	12,483	13,000	15,000
Office Supplies	917	1,000	3,400
Repairs & Maintenance	6,957	7,500	10,000
Utilities	6,591	7,000	10,000
Contractual	7,399	8,000	10,000
Fire Expense	1,050	1,000	4,000
Utility Sales Tax	2,415	2,500	2,600
Refunds, Non-Sufficient Funds	114		
Capital Outlay		6,100	40,000
Cash Forward (2021 column)			
Miscellaneous	433		
Does miscellaneous exceed 10% of Total R			
Total Expenditures	38,359	46,100	95,000
Unencumbered Cash Balance Dec 31	63,227	55,884	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	89,500	102,000	95,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			95,000
Tax Required			8,980
Delinquent Comp Rate: 1.0%			90
Amount of 2020 Ad Valorem Tax			9,070

CPA Summary

City of Sawyer

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	34,068	37,590	40,080
Receipts:			
State of Kansas Gas Tax		3,360	2,920
County Transfers Gas	3,576	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Receipts	3,576	3,360	2,920
Resources Available:	37,644	40,950	43,000
Expenditures:			
Street Repair and Maint	54	870	43,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	54	870	43,000
Unencumbered Cash Balance Dec 31	37,590	40,080	0
2019/2020/2021 Budget Authority Amount	37,621	40,000	43,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility Fund	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	37,359	32,160	25,000
Receipts:			
Charges to Customers	23,857	24,000	25,000
Interest on Idle Funds			
Miscellaneous	98		
Does miscellaneous exceed 10% of Total B			
Total Receipts	23,955	24,000	25,000
Resources Available:	61,314	56,160	50,000
Expenditures:			
Salaries	8,420	8,500	9,000
Repairs & Maintenance	5,996	6,500	7,324
Contractual Services	8,888	9,500	10,000
Electric	1,470	1,500	1,500
Water Loan Interest	1,720	1,776	1,676
Water Loan Principal	1,900	1,900	2,100
Clean Water Drinking Fee	157	175	200
Water Protection Fee	167	175	200
Capital Outlay	436	1,000	18,000
Cash Forward (2021 column)		134	
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	29,154	31,160	50,000
Unencumbered Cash Balance Dec 31	32,160	25,000	0
2019/2020/2021 Budget Authority Amount	64,181	54,000	50,000

CPA Summary

City of Sawyer

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	113,814	119,862	124,000
Receipts:			
Charges to Customers	56,987	57,000	58,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	56,987	57,000	58,000
Resources Available:	170,801	176,862	182,000
Expenditures:			
Salaries	5,611	5,800	10,000
Repairs & Maintenance	381	1,000	10,000
Purchases	34,922	36,000	50,000
Contractual	9,940	10,000	15,000
Capital Outlay			97,000
Cash Forward (2021 column)			
Miscellaneous	85	62	
Does miscellaneous exceed 10% of Total R			
Total Expenditures	50,939	52,862	182,000
Unencumbered Cash Balance Dec 31	119,862	124,000	0
2019/2020/2021 Budget Authority Amount	164,230	174,000	182,000

Adopted Budget Sewer Utility Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	80,401	84,212	87,000
Receipts:			
Charges to Customers	14,977	15,000	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,977	15,000	16,000
Resources Available:	95,378	99,212	103,000
Expenditures:			
Salaries	620	700	1,000
Repairs & Maintenance	106	250	1,000
Contractual Services	277	378	1,000
Sewer Project Principal	7,743	7,995	8,203
Sewer Project Interest	2,160	2,139	1,932
Service Fee - Sewer Project	232	250	250
Capital Outlay			88,000
Cash Forward (2021 column)			
Miscellaneous	28	500	1,615
Does miscellaneous exceed 10% of Total R			
Total Expenditures	11,166	12,212	103,000
Unencumbered Cash Balance Dec 31	84,212	87,000	0
2019/2020/2021 Budget Authority Amount	81,780	100,000	103,000

CPA Summary

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Sawyer

will meet on August 3, 2020 at 7:00 pm at Sawyer City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Sawyer City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	38,359	8.807	46,100	8.990	95,000	9,070	9.135
Debt Service							
Library							
Special Highway	54		870		43,000		
Water Utility Fund	29,154		31,160		50,000		
Gas Utility Fund	50,939		52,862		182,000		
Sewer Utility Fund	11,166		12,212		103,000		
Non-Budgeted Funds	1,200						
Totals	130,872	8.807	143,204	8.990	473,000	9,070	9.135
Less: Transfers	0		0		0		
Net Expenditure	130,872		143,204		473,000		
Total Tax Levied	8,783		8,910		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	997,226		991,210		992,840		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	37,072	35,372	33,472
Other	100,296	92,700	84,907
Lease Purchase Principal	0	0	0
Total	137,368	128,072	118,379

*Tax rates are expressed in mills

Amanda Plucker

City Official Title: City Clerk

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	160
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	160

Exemption from Election Requirement **Yes**

Case No. 2020 PJ 32

IN THE DISTRICT COURT OF PHILLY COUNTY, PENNSA

1. *Staphylococcus aureus*

PATTON, CRAMER & LaPRAD, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
113 E. THIRD STREET, DRAWER H
PRATT, KANSAS 67124-1108
620-672-5533

SHELLEY K. PATTON, C.P.A.
DONA H. CRAMER, C.P.A.
STEPHEN B. LaPRAD, C.P.A.
MICHELLE A. TAYLOR, C.P.A.

MEMBERS OF
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

August 12, 2020

Amanda Plucker
City of Sawyer
Post Office Box 56
Sawyer, KS 67134-0056

RE: Affidavit of Publication

Dear Amanda:

Enclosed is the proof of publication to be filed with the budget packet. The newspaper is changing ownership and we had a difficult time obtaining this particular affidavit. This documentation is not as clean as I would like it to be but I conferred with Stacy Jaramillo in the state office and she said they will accept it.

Let me know if you have any questions.

Kindest regards,

PATTON, CRAMER, & LAPRAD, CHTD



Mica F. Nelson
Certified Public Accountant

mfn

Enclosures

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State of Kansas
City

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2021

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General	38,359	8.807	46,100	8.990	95,000	9,070	9.135
Debt Service							
Library							
Special Highway	54		870		43,000		
Water Utility Fund	29,154		31,160		50,000		
Gas Utility Fund	50,939		52,862		182,000		
Sewer Utility Fund	11,166		12,212		103,000		
Non-Budgeted Funds	1,200						
Totals	130,872	8.807	143,204	8.990	473,000	9,070	9.135
Less: Transfers	0		0		0		
Net Expenditure	130,872		143,204		473,000		
Total Tax Levied	8,783		8,910		XXXXXXXXXXXXXXXX		
Assessed Valuation	997,226		991,210		992,840		

Outstanding Indebtedness

	2018	2019	2020
January 1,	0	0	0
G.O. Bonds	0	0	33,472
Revenue Bonds	37,072	35,372	84,907
Other	100,296	92,780	0
Lease Purchase Principal	0	0	0
Total	137,368	128,072	118,379

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Debt Service							
Library							
Special Highway	54		870		43,000		
Water Utility Fund	29,154		31,160		50,600		
Gas Utility Fund	50,939		52,862		182,000		
Sewer Utility Fund	11,166		12,212		103,000		
Non-Budgeted Funds	1,200						
Totals	130,872	8.807	143,204	8.990	473,000	9,070	9.135
Less: Transfers	0		0		0		
Net Expenditure	130,872		143,204		473,000		
Total Tax Levied	8,783		8,910		992,840		
Assessed Valuation	997,226		991,210				

Outstanding Indebtedness

	2018	2019	2020
January 1,	0	0	0
G.O. Bonds	37,072	35,372	33,472
Revenue Bonds	100,296	92,700	84,907
Other	0	0	0
Lease Purchase Principal	0	128,072	118,379
Total	137,368		

*Tax rates are expressed in mills

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